

Air Force Plan for Implementing Certifying Officer, Accountable Official, and Reviewing Official Policy

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In the beginning, disbursing officers begot certifying officers.
—Author Unknown

In the past, disbursing officers appointed certifying officers. In the old accounting and finance days, the accounting and finance officer was the disbursing officer and he or she appointed personnel within the various branches; military pay, travel, commercial services, civilian pay, etc., to certify payments. The disbursing officer retained pecuniary liability for illegal, improper, or incorrect payments. All was well until January 1991 when the Defense Finance and Accounting Service (DFAS) began capitalizing the Air Force assets and assumed account holder status and disbursing officer responsibilities. Disbursing officers were now, in most cases, physically separated from the people and, in some cases, documents that they relied on to determine the accuracy and propriety of payments. In addition, the disbursing officers and the folks submitting claims and vouchers for payment were responsible to different chains of command. The people at the bases reported to their commanders, while those within DFAS were responsible to the operating location (OPLOC) or center directors. It didn't make sense for people within DFAS to appoint people within the Air Force as certifying officials. Changes needed to be made to protect the disbursing officers and to place some of the pecuniary liability with the person who has all the facts or provides supporting documentation concerning the payment, namely the certifying officer and a new person, the accountable official.

These changes were not immediate. Legislation contained in 31 USC Section 3325, dated 1 June 1997, required vouchers to be certified by the head of the executive agency or an officer or employee authorized by the head of the executive agency. This guidance was issued to the Department of Defense (DoD) in DoD Directive 7000.15, dated 8 July 1998, which established DoD policy for certifying officers and identified additional requirements for designating accountable officials and appointing reviewing officials within the DoD. The

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DoD Financial Management Regulation (FMR), 7000.14-R, Volume 5, Disbursing Policy and Procedures, Chapter 33 (August 1998), further described the roles and responsibilities of certifying officers, accountable officials, and reviewing officials. The DoD FMR also authorized the heads of the DoD components to delegate the authority to appoint certifying officers. Secretary of the Air Force Order 102.1, dated 19 April 1999, delegates the authority to appoint certifying officers to the Assistant Secretary of the Air Force (Financial Management and Comptroller). This order allows the Assistant Secretary to redelegate this authority. Responsibility now rests with the Assistant Secretary to figure out how to implement DoD policy concerning certifying officers, accountable officials, and reviewing officials for the Air Force.

In the Year 2000, Who'll Beget Certifying Officers?

The Financial Management and Comptroller staff has been struggling with establishing implementation policy since the DoD FMR Chapter 33 was released in August 1998. We were not alone. Each of the Services and DFAS were also working feverishly on an implementation plan. The staff at DFAS was particularly anxious to establish their policy because the Service's plans would have to mirror DFAS policies affecting the certifying officers and disbursing officers within DFAS. If DFAS determines the certifying officer for contract payments is within DFAS, our policies will have to agree. Similarly, if we determine that the certifying officers for purchase card payments are within the Financial Services Office (FSO), DFAS's policies must agree. Any request for relief of pecuniary liability must be routed via the appropriate commander or director to DFAS Headquarters for consideration; therefore, our policies must be in sync.

The Comptroller Support Directorate developed the following table identifying the certifying officer and the person authorized to appoint the certifying officer for each type of payment made within an FSO or agent operation. Our thought was that the certifying officer should be the last person in the payment process with the ability to make any changes to a payment or a computer file containing payment information, prior to the disbursing office actually releasing the payment.

FINANCIAL SERVICES OFFICE/OPERATING LOCATION OPERATION (FSO/OPLOC)		
Type of Payment	Certifying Officer	Certifying Officer Appointing Official
Purchase Card Program	Accounting Liaison Technician	Financial Services Officer*
TDY Travel (Defense Travel System (DTS))	Orders Authorizing Official	Unit Commander
TDY Travel (non- DTS)	Customer Support Technician	Financial Services Officer*
TDY Travel (Travel Reengineering Test sites)	Orders Authorizing Official	Unit Commander
Contract & Vendor Payments -Emergency	Accounting Liaison Technician	Financial Services Officer*
Military Pay (One Time Payments)		
a. Advance Payments	Customer Service Technician	Financial Services Officer*
b. Separation/Retirement Payments	Customer Service Technician	Financial Services Officer*
c. Casual/Partial Payments	Customer Service Technician	Financial Services Officer*
Transportation Billings (PowerTrack)	Transportation Officer	Unit Commander
PCS-Military Travel Allowances (Non-DTS)	Customer Service Technician	Financial Services Officer*
PCS-Military Travel Allowances (DTS)	Orders Authorizing Official	Military Personnel Officer*
PCS-Civilian Travel Allowances (Non-DTS)	Customer Service Technician	Financial Services Officer*
PCS Civilian Travel Allowances (DTS)	Orders Authorizing Official	Civilian Personnel Officer*
If the Financial Services Officer is a Deputy Disbursing Officer, the Comptroller will appoint the Certifying Officer		

FINANCIAL SERVICES OFFICE/REGIONAL ACCOUNTING AND FINANCE OFFICE FSO/RAFO OPERATION		
Type of Payment	Certifying Officer	Certifying Officer Appointing Official
Purchase Card Program	Accounting Liaison Technician	Financial Services Officer*
TDY Travel (DTS)	Orders Authorizing Official	Unit Commander
TDY Travel (non- DTS)	Customer Support Technician	Financial Services Officer*
TDY Travel (Travel Reengineering Test sites)	Orders Authorizing Official	Unit Commander
Contract and Vendor Pay	RAFO Technician	RAFO Commander*
Contract & Vendor Payments -Emergency	Accounting Liaison Technician	Financial Services Officer*
Military Pay (One Time /Local) Payments)		
a. Advance Payments	Customer Service Technician	Financial Services Officer*
b. Separation/Retirement Payments	Customer Service Technician	Financial Services Officer*
c. Casual/Partial Payments	Customer Service Technician	Financial Services Officer*
Transportation Billings (PowerTrack)	Transportation Officer	Unit Commander
PCS-Military Travel Allowances (Non-DTS)	Customer Service Technician	Financial Services Officer*
PCS-Military Travel Allowances (DTS)	Orders Authorizing Official	Military Personnel Officer*
PCS-Civilian Travel Allowances (Non-DTS)	Customer Service Technician	Financial Services Officer*
PCS-Civilian Travel Allowances (DTS)	Orders Authorizing Official	Civilian Personnel Officer*
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CONTINGENCY OPERATIONS		
Type of Payment	Certifying Officer	Certifying Officer Appointing Official
TDY Travel (non- DTS)	Technician in the Agent Office	Disbursing Agent
Contract and Vendor Pay	Technician in the Agent Office	Disbursing Agent
Military Pay (One Time Payments)		
a. Advance Payments	Technician in the Agent Office	Disbursing Agent
b. Casual/Partial Payments	Technician in the Agent Office	Disbursing Agent

In the Year 2000, Who Will Beget Accountable Officials?

Identifying and designating accountable officials is a much harder nut to crack than appointing certifying officers. Accountable officials are anyone in the payment process who provides information to a certifying officer in order to make a payment. Accountable officials have pecuniary liability (up to a maximum of one month's pay) for any erroneous, improper, or illegal payment that was caused due to negligence on the part of the accountable official. Accountable officials include the systems administrators for the various computer systems we use to prepare and relay information to the certifying officers, such as the Automated Business Support System (ABSS), the Base Contracting Accounting System (BCAS), and the Automated Purchase Card System (APCS). Original guidance in the DoD FMR required certifying officers to appoint accountable officials. This guidance is being reconsidered by DFAS and a change should be released soon to allow the Heads of the DoD components to delegate the authority to designate accountable officials. We are holding off on implementing this policy until the change is final.

The final requirement in DoD FMR Volume 5, Chapter 33, is to appoint reviewing officials. Payments should be reviewed prior to payment—prepayment review, and after the payment is made—post-payment review. The key for determining where the reviewing official will be (within the FSO or OPLOC) is identifying where the payment will be certified. If the payment is certified at the base, the reviewing official will be within the FSO. If the payments are certified at the OPLOC, the reviewing officials will be appointed by the OPLOC Director. Reviewing officials will be responsible for conducting audits of payments and questioning any payments that do not appear to be correct. If a payment is questioned, the certifying officer must provide a satisfactory reason to the reviewing official on why the payment was made. If the reviewing official still has any doubt, the reviewing official should initiate an investigation. If the payment is then determined to be improper, illegal, or incorrect, the investigators must suggest who should determine who has pecuniary liability.

At this time, the Air Force will be implementing the certifying officer portion of DoD FMR Volume 5, Chapter 33. Appointing certifying officers is required by public law; therefore, we want to get our policies and procedures in place as soon as we can. The requirement for accountable officials and review officials is DoD policy. As mentioned, guidance concerning accountable officials is not final and has to be in place before we ask reviewing officials and investigating agencies to try and assess pecuniary liability.

The overall goal of certifying officer legislation and accountable official and reviewing official guidance is to strengthen financial management and to make people accountable for their actions. The Comptroller Support Directorate is working with a commercial firm to develop a computer-based training program for certifying officers and accountable officials. A similar computer-based and classroom-training program is being developed by DFAS for their employees at their various OPLOCs. As new payment systems are developed, we will incorporate certifying officer and accountable official policies into the system. When people process transactions, they will have to acknowledge their responsibilities and liabilities prior to a voucher being released for payment. This will eliminate the need for signature cards and appointment letters and will provide an audit trail that can be used to identify who processed the transaction that resulted in a questionable payment.

To summarize, the Air Force will move out on implementing the certifying officer legislation and will await further clarification to the DoD FMR before instituting the accountable official and reviewing official policies. As we mentioned, this is not anything new to those of us who grew up in the old accounting and finance days. Once fully implemented, these policies will protect our disbursing officers and deputy disbursing officers. It will also force certifying officers and accountable officials to pay a little closer attention to the accuracy of a document prior to forwarding it for payment.